71 Brandy Lane Lake Grove NY 11755 December 15, 2009 In reply to: Bankruptcy Case No. 08-1789 (BRL)

Clerk of the United States Bankruptcy Court for the Southern District of New York One Bowling Green New York, New York 10004

To Whom It May Concern:

In reference to your notifications regarding Account 1RU041 (Claim Number 2339) I submit the following response. I am in disagreement with the Trustee's interpretation of "net equity". Though at this time I do not wish to seek an audience with Judge Burton R. Lifland, I do wish to reserve that right and also to seek advice of council once the courts determine the validity of the trustee's determination of "net equity".

U.S. BARKAUPTCY COUNT, SDAY

Thank you,

Anthony Fusco

cc:

Irving H. Picard, Trustee C/O Baker & Hostetler LLP 45 Rockefeller Plaza New York, New York 10111